

# STATE OF NEW YORK

11400

## IN ASSEMBLY

May 15, 2026

Introduced by COMMITTEE ON RULES -- (at request of M. of A. Steck) --  
read once and referred to the Committee on Governmental Employees

AN ACT to amend the retirement and social security law, in relation to the optional retirement of members employed as an emergency medical technician, critical care technician, advanced emergency medical technician, paramedic or supervisor of such titles in a participating fire district

The People of the State of New York, represented in Senate and Assembly, do enact as follows:

1 Section 1. The retirement and social security law is amended by adding  
2 a new section 89-tt to read as follows:

3 § 89-tt. Retirement of members employed as an emergency medical tech-  
4 nician, critical care technician, advanced emergency medical technician,  
5 paramedic or supervisor of such titles in a participating fire district.

6 a. (1) Any member employed on or after the effective date of this  
7 section as an emergency medical technician, critical care technician,  
8 advanced emergency medical technician, paramedic or supervisor of such  
9 titles upon an election by a participating fire district shall be eligi-  
10 ble to retire pursuant to the provisions of this section. Such eligibil-  
11 ity shall be an alternative to the eligibility provisions available  
12 under any other plan of this article to which such member is subject; or

13 (2) Any member employed as an emergency medical technician, crit-  
14 ical care technician, advanced emergency medical technician, paramedic  
15 or supervisor of such titles upon an election by a participating fire  
16 district, not including those in a city with a population of one million  
17 or more, shall be eligible to retire pursuant to the provisions of this  
18 section. Such eligibility shall be an alternative to the eligibility  
19 provisions available under any other plan of this article to which  
20 such member is subject.

21 b. Such member shall be entitled to retire upon the completion of  
22 twenty-five years of total creditable service by filing an application  
23 therefor in the manner provided for in section seventy of this article.

24 c. Upon completion of twenty-five years of such service and upon  
25 retirement, each such member shall receive a pension which, together

EXPLANATION--Matter in italics (underscored) is new; matter in brackets  
[-] is old law to be omitted.

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1 with an annuity which shall be the actuarial equivalent of such member's  
2 accumulated contributions at the time of retirement and an additional  
3 pension which is the actuarial equivalent of the reserved-for-in-  
4 creased-take-home-pay to which they may then be entitled shall be suffi-  
5 cient to provide a retirement allowance equal to one-half of their final  
6 average salary.

7 d. As used in this section "creditable service" shall include any and  
8 all services performed as an emergency medical technician, critical care  
9 technician, advanced emergency medical technician, paramedic or supervi-  
10 sor of such titles employed by a participating fire district.

11 e. Credit for service as a paid firefighter or officer of any organ-  
12 ized fire department shall also be deemed to be creditable service and  
13 shall be included in computing years of total service for retirement  
14 pursuant to this section.

15 f. A member contributing on the basis of this section at the time of  
16 retirement, may retire after the completion of twenty-five years of  
17 total creditable service. Application therefor may be filed in a manner  
18 similar to that provided in section seventy of this article. Upon  
19 completion of twenty-five years of such service and upon retirement,  
20 each such member shall receive a pension which, together with an annuity  
21 which shall be the actuarial equivalent of such member's accumulated  
22 contributions at the time of retirement and an additional pension which  
23 is the actuarial equivalent of the reserved-for-increased-take-home-pay  
24 to which they may then be entitled shall be sufficient to provide a  
25 retirement allowance equal to one-half of their final average salary;  
26 for service beyond twenty-five years the benefit is increased by one-  
27 sixtieth of final average salary for each year of additional service  
28 credit provided, however, that the total allowance payable pursuant to  
29 this section shall not exceed three-fourths of such member's final aver-  
30 age salary.

31 g. In computing the twenty-five years of total service of a member  
32 pursuant to this section full credit shall be given and full allowance  
33 shall be made for service of such member in time of war after World War  
34 I as defined in section two of this chapter, provided such member at the  
35 time of such member's entrance into the armed forces was employed by a  
36 participating fire district.

37 h. Nothing in this section shall be construed to prevent a member, who  
38 does not retire pursuant to the provisions of this section, from utiliz-  
39 ing service which is creditable service pursuant to the provisions of  
40 this section for service credit pursuant to the provisions of any other  
41 plan of this article to which such member is subject.

42 i. The provisions of this section shall be controlling notwithstanding  
43 any other provision of this article to the contrary.

44 j. (1) Each fire district that elects pursuant to the provisions of  
45 this subdivision shall pay the cost attributable therefor.

46 (2) The benefits of this section shall be available only to those  
47 members defined in subdivisions a and d of this section whose employer  
48 elects to provide such benefits by adopting a resolution to such effect  
49 and filing a certified copy thereof with the comptroller. Such resol-  
50 ution shall be accompanied by the affidavit of the chief executive offi-  
51 cer of the fire district that the fire district has received an estimate  
52 from the retirement system of the cost of the benefit provided by this  
53 section.

54 (3) Such resolution shall apply to all members defined in subdivisions  
55 a and d of this section.

1 § 2. Subdivision a of section 445 of the retirement and social securi-  
2 ty law, as amended by section 2 of part TT of chapter 55 of the laws of  
3 2025, is amended to read as follows:

4 a. No member of a retirement system who is subject to the provisions  
5 of this article shall retire without regard to age, exclusive of retire-  
6 ment for disability, unless they are a police officer, an investigator  
7 member of the New York city employees' retirement system, firefighter,  
8 correction officer, a qualifying member as defined in section eighty-  
9 nine-t, as added by chapter six hundred fifty-seven of the laws of nine-  
10 teen hundred ninety-eight, of this chapter, sanitation worker, a special  
11 officer (including persons employed by the city of New York in the title  
12 urban park ranger or associate urban park ranger), school safety agent,  
13 campus peace officer or a taxi and limousine commission inspector member  
14 of the New York city employees' retirement system or the New York city  
15 board of education retirement system, a dispatcher member of the New  
16 York city employees' retirement system, a police communications member  
17 of the New York city employees' retirement system, an EMT member of the  
18 New York city employees' retirement system, a deputy sheriff member of  
19 the New York city employees' retirement system, a correction officer of  
20 the Westchester county correction department as defined in section  
21 eighty-nine-e of this chapter or employed in Suffolk county as a peace  
22 officer, as defined in section eighty-nine-s, as added by chapter five  
23 hundred eighty-eight of the laws of nineteen hundred ninety-seven, of  
24 this chapter, employed in Suffolk county as a correction officer, as  
25 defined in section eighty-nine-f of this chapter, or employed in Nassau  
26 county as a correction officer, uniformed correction division personnel,  
27 sheriff, undersheriff or deputy sheriff, as defined in section eighty-  
28 nine-g of this chapter, or employed in Nassau county as an ambulance  
29 medical technician, an ambulance medical technician/supervisor or a  
30 member who performs ambulance medical technician related services, or a  
31 police medic, police medic supervisor or a member who performs police  
32 medic related services, as defined in section eighty-nine-s, as amended  
33 by chapter five hundred seventy-eight of the laws of nineteen hundred  
34 ninety-eight, of this chapter, or employed in Nassau county as a peace  
35 officer, as defined in section eighty-nine-s, as added by chapter five  
36 hundred ninety-five of the laws of nineteen hundred ninety-seven, of  
37 this chapter, or employed in Albany county as a sheriff, undersheriff,  
38 deputy sheriff, correction officer or identification officer, as defined  
39 in section eighty-nine-h of this chapter or is employed in St. Lawrence  
40 county as a sheriff, undersheriff, deputy sheriff or correction officer,  
41 as defined in section eighty-nine-i of this chapter or is employed in  
42 Orleans county as a sheriff, undersheriff, deputy sheriff or correction  
43 officer, as defined in section eighty-nine-l of this chapter or is  
44 employed in Jefferson county as a sheriff, undersheriff, deputy sheriff  
45 or correction officer, as defined in section eighty-nine-j of this chap-  
46 ter or is employed in Onondaga county as a deputy sheriff-jail division  
47 competitively appointed or as a correction officer, as defined in  
48 section eighty-nine-k of this chapter or is employed in a county which  
49 makes an election under subdivision j of section eighty-nine-p of this  
50 chapter as a sheriff, undersheriff, deputy sheriff or correction officer  
51 as defined in such section eighty-nine-p or is employed in Broome County  
52 as a sheriff, undersheriff, deputy sheriff or correction officer, as  
53 defined in section eighty-nine-m of this chapter or is a Monroe county  
54 deputy sheriff-court security, or deputy sheriff-jailor as defined in  
55 section eighty-nine-n, as added by chapter five hundred ninety-seven of  
56 the laws of nineteen hundred ninety-one, of this chapter or is employed

1 in Greene county as a sheriff, undersheriff, deputy sheriff or  
2 correction officer, as defined in section eighty-nine-o of this chapter  
3 or is a traffic officer with the town of Elmira as defined in section  
4 eighty-nine-q of this chapter or is employed by Suffolk county as a park  
5 police officer, as defined in section eighty-nine-r of this chapter or  
6 is a peace officer employed by a county probation department as defined  
7 in section eighty-nine-t, as added by chapter six hundred three of the  
8 laws of nineteen hundred ninety-eight, of this chapter or is employed in  
9 Rockland county as a deputy sheriff-civil as defined in section eighty-  
10 nine-v of this chapter as added by chapter four hundred forty-one of the  
11 laws of two thousand one, or is employed in Rockland county as a superi-  
12 or correction officer as defined in section eighty-nine-v of this chap-  
13 ter as added by chapter five hundred fifty-six of the laws of two thou-  
14 sand one or is a paramedic employed by the police department in the town  
15 of Tonawanda and retires under the provisions of section eighty-nine-v  
16 of this chapter, as added by chapter four hundred seventy-two of the  
17 laws of two thousand one, or is a county fire marshal, supervising fire  
18 marshal, fire marshal, assistant fire marshal, assistant chief fire  
19 marshal, chief fire marshal, division supervising fire marshal or fire  
20 marshal trainee employed by the county of Nassau as defined in section  
21 eighty-nine-w of this chapter or is employed in Monroe county as a depu-  
22 ty sheriff-civil as defined in section eighty-nine-x of this chapter,  
23 employed as an emergency medical technician, critical care technician,  
24 advanced emergency medical technician, paramedic or supervisor of such  
25 titles in a participating Suffolk county fire district as defined in  
26 section eighty-nine-ss of this chapter, as an emergency medical techni-  
27 cian, critical care technician, advanced emergency medical technician,  
28 paramedic or supervisor of such titles in a participating fire district  
29 as defined in section eighty-nine-tt of this chapter, or is a firefight-  
30 er apprentice, airport firefighter I, airport firefighter II, airport  
31 firefighter III, or training and safety officer employed by the division  
32 of military and naval affairs as defined in section eighty-nine-y of  
33 this chapter and is in a plan which permits immediate retirement upon  
34 completion of a specified period of service without regard to age.  
35 Except as provided in subdivision c of section four hundred forty-five-a  
36 of this article, subdivision c of section four hundred forty-five-b of  
37 this article, subdivision c of section four hundred forty-five-c of this  
38 article, subdivision c of section four hundred forty-five-d of this  
39 article, subdivision c of section four hundred forty-five-e of this  
40 article, subdivision c of section four hundred forty-five-f of this  
41 article and subdivision c of section four hundred forty-five-h of this  
42 article, a member in such a plan and such an occupation, other than a  
43 police officer or investigator member of the New York city employees'  
44 retirement system or a firefighter, shall not be permitted to retire  
45 prior to the completion of twenty-five years of credited service;  
46 provided, however, if such a member in such an occupation is in a plan  
47 which permits retirement upon completion of twenty years of service  
48 regardless of age, they may retire upon completion of twenty years of  
49 credited service and prior to the completion of twenty-five years of  
50 service, but in such event the benefit provided from funds other than  
51 those based on such a member's own contributions shall not exceed two  
52 per centum of final average salary per each year of credited service.

53 § 3. Subdivision v of section 603 of the retirement and social securi-  
54 ty law, as amended by chapter 494 of the laws of 2024, is amended to  
55 read as follows:

1 v. The service retirement benefit specified in section six hundred  
 2 four of this article shall be payable to members with twenty-five years  
 3 of creditable service, without regard to age, who are employed by a  
 4 participating fire district that makes the election provided for in  
 5 subdivision j of section eighty-nine-ss or subdivision j of section  
 6 eighty-nine-tt of this chapter as an emergency medical technician, crit-  
 7 ical care technician, advanced emergency medical technician, paramedic  
 8 or supervisor of such titles in a participating [~~Suffolk county~~] fire  
 9 district as defined in section eighty-nine-ss or section eighty-nine-tt  
 10 of this chapter if: (i) such members have met the minimum service  
 11 requirements upon retirement; and (ii) in the case of a member subject  
 12 to the provisions of article fourteen of this chapter, such member files  
 13 an election therefor which provides that such member will be subject to  
 14 the provisions of this article and to none of the provisions of such  
 15 article fourteen. Such election, which shall be irrevocable, shall be in  
 16 writing, duly executed and shall be filed with the comptroller within  
 17 one year of the election such member's employer makes pursuant to subdi-  
 18 vision j of section eighty-nine-ss, subdivision j of section eighty-  
 19 nine-tt or within one year after entering the employment with the  
 20 participating [~~Suffolk county~~] fire district upon which eligibility is  
 21 based, whichever comes later. For the purposes of this subdivision, the  
 22 term "creditable service" shall have the meaning as so defined in [~~both~~]  
 23 sections eighty-nine-ss, eighty-nine-tt and six hundred one of this  
 24 chapter.

25 § 4. Subdivision v of section 604 of the retirement and social securi-  
 26 ty law, as added by chapter 714 of the laws of 2023, is amended to read  
 27 as follows:

28 v. The early service retirement benefit for a member who is employed  
 29 by a participating fire district that makes the election provided for in  
 30 subdivision j of section eighty-nine-ss or subdivision j of section  
 31 eighty-nine-tt of this chapter as an emergency medical technician, crit-  
 32 ical care technician, advanced emergency medical technician, paramedic  
 33 or supervisor of such titles in a participating [~~Suffolk county~~] fire  
 34 district as defined in section eighty-nine-ss or eighty-nine-tt of this  
 35 chapter shall be a pension equal to one-fiftieth of final average salary  
 36 times years of credited service at the completion of twenty-five years  
 37 of service as such participating [~~Suffolk county~~] fire district emergen-  
 38 cy medical technician, critical care technician, advanced emergency  
 39 medical technician, paramedic or supervisor of such titles, but not  
 40 exceeding one-half of [~~his or her~~] such member's final average salary;  
 41 for service beyond twenty-five years the benefits shall increase by  
 42 one-sixtieth of final average salary for each year of additional service  
 43 credit provided, however, that the total allowance payable pursuant to  
 44 this section shall not exceed three-fourths of such member's final aver-  
 45 age salary.

46 § 5. All past service costs associated with implementing the  
 47 provisions of this act shall be borne by the participating fire  
 48 district.

49 § 6. This act shall take effect immediately.

FISCAL NOTE.--Pursuant to Legislative Law, Section 50:

This bill would allow participating fire districts to elect to provide emergency medical technicians and similar titles the option to retire with twenty-five years of service credit. The benefit would be one-half of final average salary (FAS) plus one-sixtieth of FAS for each additional year of creditable service, not to exceed three-fourths (75%) of FAS. Additionally, members covered under Article 14 would be permitted

one year to make an irrevocable election to switch to the twenty-five-year plan benefit.

We estimate that the annual contribution required of an electing employer will increase by 5% of the salary paid to the affected members. Annual costs will vary as the billing rates and salary of the affected members change.

In addition, there will be an immediate past service cost borne by each electing employer as a one-time payment. This cost will vary by employer but is expected to average approximately 50% of the salary paid to the affected members.

Further, we anticipate additional administrative costs to implement the provisions of this legislation.

The exact number of current members as well as future members who could be affected by this legislation cannot be readily determined. Prior to electing to provide these benefits, an employer would be required to submit a roster of eligible members to the New York State and Local Retirement System. This roster would be used to determine an exact cost to the individual participating fire district electing to provide these benefits.

Summary of relevant resources:

Membership data as of March 31, 2025 was used to measure the impact of the bill, the same data used in the Actuarial Valuations dated April 1, 2025. Distributions and other statistics can be found in the 2025 Report of the Actuary and the 2025 Annual Comprehensive Financial Report. The actuarial assumptions and methods used are described in the 2025 Annual Report to the Comptroller on Actuarial Assumptions, and the Codes, Rules and Regulations of the State of New York: Audit and Control. The fair value of assets and GASB disclosures can be found in the 2025 Financial Statements and Supplementary Information.

Assumptions, demographics, and other considerations may have been modified to better reflect specific provisions of any proposed benefit change(s).

This fiscal note does not constitute a legal opinion on the viability of the bill, nor is it intended to serve as a substitute for the professional judgment of an attorney.

This estimate, dated April 2, 2026, and intended for use only during the 2026 Legislative Session, is Fiscal Note Number 2026-66. As Chief Actuary of the New York State and Local Retirement System (NYSLRS), I, Aaron Schottin Young, hereby certify that this analysis complies with applicable Actuarial Standards of Practice as well as the Code of Professional Conduct and Qualification Standards for Actuaries Issuing Statements of Actuarial Opinion of the American Academy of Actuaries, of which I am a member. I am a member of NYSLRS but do not believe it impairs my objectivity.